

**CODE OF ORDINANCES**  
Town of Willard, Rusk County, Wisconsin

**CHAPTER 5**  
**FISCAL MANAGEMENT ORDINANCE**

**5.01 FISCAL MANAGEMENT ORDINANCE**

- (1) TITLE/PURPOSE.** This ordinance is entitled the "Town of Willard Fiscal Management Ordinance". The purpose of this ordinance is to provide for efficient and orderly management of the financial affairs of the Town of Willard.
- (2) AUTHORITY.** The Town Board has the specific authority under Wisconsin Statutes, and the Town's Village Powers, to adopt and enforce this ordinance.
- (3) ADOPTION OF ORDINANCE.** The Town Board has, by adoption of this ordinance, confirmed the specific statutory authority, duties, and powers of the Town, its officers, its employees, and its agents as established by the above-noted chapters and this ordinance to manage, supervise, and direct the fiscal operations of the Town and to develop, maintain, and implement a fiscal management system for the Town.

**5.02 DEFINITIONS**

- (1) Bonds** means any bonds, including refunding bonds, notes, interim certificates, certificates of indebtedness, debentures, or other obligations.
- (2) Municipality** is defined as, for this ordinance, the State (or any department or agency thereof), city, village, town, county, school district, public library system, public inland lake protection and rehabilitation district, sanitary district, farm drainage district, metropolitan sewerage district, sewer utility district, water utility district, mosquito control district, municipal electric company, county or city transit commission, or regional planning commission.
- (3) Public Contract** means a contract for the construction, execution, repair, remodeling, or improvement of any public work or building or for the furnishing of materials or supplies with an estimated cost greater than five thousand dollars (\$5000).
- (4) Responsible bidder** means a person who, in the judgment of the town board, is financially responsible and has the capacity and competence to comply with the terms of the public contract faithfully and responsibly.

**5.03 FISCAL YEAR**

The fiscal year for the Town of Willard is the calendar year.

**5.04 BUDGET**

- (1) BUDGET ADOPTION.**
- (2)** The Town Board shall adopt an annual budget.
- (3)** The Town Board shall establish the duties of the Town Clerk in preparing and presenting to the Town Board the Town annual budget. The duties, at a minimum, are the following:
  - (a) The Town Clerk will prepare a budget timetable for the Town Board.
  - (b) The Town Clerk will prepare a budget worksheet for the Town Board.
  - (c) The Town Clerk will prepare estimates for the Town Board on the revenues and the cash balance for the year end.
  - (d) The Town Clerk will prepare and present expenditure requests to the Town Board.
- (4) BUDGET HEARING.** The Town Board shall conduct a budget hearing prior to the adoption of the budget. At least fifteen (15) days prior to the budget hearing, the Town Clerk shall publish a Class 1 notice containing the time, and place, of the budget hearing, a summary of the budget, and notice of the place where the budget, in detail, is available. Town Clerk shall publish a public notice in at least one public place which is likely to give notice to persons affected, and placed electronically on an Internet site maintained by the municipality, at least fifteen (15) days prior to the budget hearing. The budget hearing shall be held at the Town Hall unless otherwise noted by the published, or posted, notice.
- (5) ESTIMATES OF BUDGET.** Each elected officer and each appointed officer responsible for a department, office, committee, commission, agency, board, or other special government unit of the Town, shall file with the Town Clerk, by a date established by the Town Clerk, the following for their department, office, special office, committee, commission, agency, board, or other special government unit, of the Town:
  - (a) Prior year's receipts, revenues, disbursements, and expenditures
  - (b) Current year's receipts, revenues, disbursements, and expenditures
  - (c) Estimated receipts, revenues, disbursements, and expenditures for next year
- (6) ELEMENTS OF BUDGET.** Each budget prepared by, and approved by, the Town Board shall include the following:
  - (a) All existing indebtedness
  - (b) All anticipated revenue from all sources for ensuing year
  - (c) All proposed appropriations for departments, committees, commissions, and boards, and active or reserve accounts for next year
  - (d) All actual revenues, and expenditures, for preceding year
  - (e) All actual revenues, and expenditures, for not less than six (6) months of current year
  - (f) All estimated revenues and expenditures for the balance of the year

(g) All anticipated unexpended or unappropriated balances and surpluses

**(7) ELEMENTS IN BUDGET SUMMARY.** Each budget summary prepared by, and approved by, the Town Board shall include the following:

- (a) All expenditures, by major expenditure category, for the proposed budget, the budget in effect, and the budget of the preceding year
- (b) All revenues, by major revenue service, for the proposed budget, the budget in effect, and the budget of the preceding year
- (c) Any financial source, and use, not identified in subsections (a) and (b)
- (d) All beginning, and year end, balances for the proposed budget, the budget in effect, and the budget of the preceding year

**(8) INITIAL PREPARATION OF BUDGET.**

(a) The annual budget shall be initially prepared by, and approved by, the Town Board based on the data, and estimates, provided by the Town Clerk. The following Town employees, officers, and agents, along with the Town Clerk, shall assist the Town Board in preparing the annual budget:

- a. The Town Treasurer
- b. Deputy Clerk

(b) The Town Board shall publish its annual budget for the public hearing, and public discussion, by December 1st of each year unless waived by the Town Board. The Town Board shall provide, upon request, a reasonable number of copies of the annual budget for the public, not to exceed 100.

**(9) APPROVAL OF BUDGET.** The Town Board, after the public hearing, shall act upon the annual budget. The Town Board may amend the annual budget prior to final adoption. The annual budget shall be finally adopted by the Town Board on, or before, December 15th unless waived by the Town Board. The annual budget, as finalized, shall be adopted by a majority roll call vote of the members of the Town Board.

**(10) CHANGES IN FINAL BUDGET.** The amount of the tax to be levied or certified, the amounts of the various appropriations, and the purposes of the appropriations stated in the approved annual final budget, may not be changed unless authorized by a roll call vote of two-thirds (2/3) of the members of the Town Board.

**5.05 EXPENDITURE OF FUNDS.** The Town Board shall not authorize money to be drawn from the treasury of the Town, nor shall the Town Board incur any obligation for the Town, for the expenditure of money, except as these expenditures, or obligations, that are made, pursuant to the annual final budget appropriations, or that are made pursuant to any revised annual budget appropriations. Any unencumbered budget balance of the authorized appropriations shall revert to the general fund, and shall be subject to re-appropriation by the Town Board. No order for payment may be issued in excess of funds available, or appropriated, for the purpose for which the order is drawn, unless authorized by two-thirds (2/3rds) roll call vote of the Town Board.

## **5.06 CLAIMS AND PAYMENTS**

**(1) CLAIMS PROCEDURE.** The Town Board shall develop and maintain a policy, and plan, to manage and control any legal claims against the Town of Willard, its officers, its employees, and its agents. All claims, filed according to Chapter 893, Wisconsin Statutes, shall be filed with the Town Clerk. The Town Clerk shall immediately contact the Town Chair regarding the claims. The Town Chair shall arrange any appropriate, and necessary, meeting of the Town Board for actions to allow, or disallow, any claim. The Town Chair shall, at his or her discretion, contact the Town of Willard Attorney regarding the claim before the meeting of the Town Board.

**(2) GENERAL POLICY FOR CLAIMS.**

- (a) No claim, account, or demand for payment, against the Town shall be paid until a voucher has been filed with, or prepared by, the Town Clerk. All claims, accounts, and demands for money, shall be filed with the Town Clerk.
- (b) The Town Board shall approve, or disallow, any claim made under Chapter 893, Wisconsin Statutes.
- (c) If established, the Town Audit Committee shall recommend payment, or non-payment, by a notice of disallowance.
- (d) All vouchers shall be approved, or rejected, by the Town Board prior to payment. All claims, accounts, and demands for payment, shall be verified by the claimant or the claimant's agent. The Town Treasurer shall make disbursements from the Town Treasury upon receipt of the approved voucher, and upon the written order of the Town Clerk for payment. Any disbursement of Town funds, from demand deposits of the Town, shall be by draft or check. Any disbursement of Town funds, from savings, or time deposits of the Town, shall be by written transfer order. All drafts, checks, and transfer orders, shall be signed by the Town Treasurer and the Town Clerk. The Town Chair shall countersign all drafts, checks, and transfer orders. In case of the inability of the Town Chair, Treasurer, or Clerk to sign drafts, the designated officer, that is authorized by the Town Board through resolution, may sign such drafts, checks.

**(3) EXCEPTIONS TO TOWN BOARD APPROVAL OF CLAIMS.**

- (a) Any bills and vouchers may be paid by the Town Treasurer without specific approval of the Town Board, if the Town Clerk reviews, and approves in writing, each bill or voucher as a proper charge against the Town Treasury, and after the Town Clerk determines:
  - 1. Funds are available under the Town Budget to pay the bill or voucher.
  - 2. The item or service covered by the bill or voucher has been duly authorized.
  - 3. The item or service covered by the bill or voucher has been supplied or rendered in conformity with the authorization.
  - 4. The claim appears to be a valid claim against the Town.

5. The claim is one of the recurring costs allowed to be paid by Blanket Resolution of the Town Board. Such Resolution shall be listed in Appendix T.
- (b) The Town Board may also approve additional authority for bills of a recurring nature such as insurance premiums. Utility bills can be paid when due without prior authorization of each bill
  - (c) The Town Clerk shall file, at least monthly, with the Town Board a written list of claims approved, the date paid, name of claimant, purpose, and amount of claim. The Town Clerk can demand proof of compliance with the above noted (a)-(d) prior to approval.
  - (d) The Town of Willard shall comply with the payment procedures of Wisconsin Statutes regarding interest on late payments to contractors, and subcontractors, to the extent such requirements are mandatory.

#### **5.07 FINANCIAL BOOK AND ANNUAL FINANCIAL STATEMENT**

- (1)** The Town Clerk, under the direction of the Town Board, and with the cooperation of the Town Treasurer, shall prepare a written annual statement of the financial condition of the Town. This statement shall be prepared for the annual Town meeting. In addition, the Town Clerk shall maintain a finance record which shall contain a complete record of the finances of the Town. This record shall show the receipts with the date, amount, and source, of each receipt, and disbursements with the date, amount, and object of the disbursement.
- (2)** Such information as the Town Board may require, at its sole discretion, shall also be included in the financial record:
  - (a) Treasurer's Report. The Treasurer shall prepare a Treasurer's Report for the annual Town meeting.
  - (b) The annual financial statement shall include the previous year's revenues, expenditures, and the current indebtedness, of the Town of Willard.

#### **5.08 PUBLIC CONTRACTS**

##### **(1) ITEMS REQUIRED FOR BIDS.**

- (a) The Town Board shall advertise for bids for any public contract with a value of more than twenty-five thousand dollars (\$25,000) by publishing a Class 2 notice. The Town Board may provide for additional means of advertising for bids.
- (b) The Town of Willard may not enter into a public contract with an estimated cost of more than \$5,000 but not more than \$25,000 unless the Town Board, or a Town Official, or employee designated by the Town Board, gives a Class 1 notice before execution of that public contract.
- (c) The Town Board may require that the estimated amounts less than fifteen thousand dollars (\$15,000.00) be placed for bid, and certain additional items such as equipment to be sold, and services to be rendered to the Town, be contracted for by bid.

- (2) ADVERTISING REQUIRED FOR BIDS.** When advertising is required for bids, the Town Board, or its designee, shall, except as noted in section (4) below, advertise for proposals to perform the terms of the public contract by publishing a proper notice under Wisconsin Statutes.

##### **(3) CONSIDERATION OF BID.**

- (a) Lowest Bidder. The Town of Willard shall let a public contract, for which advertising for proposals is required, to the lowest, responsive, and responsible bidder that includes the obligation to complete the work required, at the schedule called for, by the bid. Contracts will not be let to bidders who cannot complete the work as scheduled or who have not performed adequately in the past.
- (b) The Town Board shall comply with the requirements in Chapter 66, Wisconsin Statutes, relating to the bidder's proof of financial responsibility, correction of errors, separation of contracts, bidder's certificate, settlement of disputes, and payment of public contracts.

##### **(4) EXCEPTIONS TO BID PROCESS.** Exceptions to the bid process are as follows:

- (a) Any public contract entered into by the Town with another municipality
- (b) Any public work performed directly by the Town of Willard
- (c) Emergency repair, and construction, of public facilities when damage, or threatened damage, endangers the public health, or welfare of the Town as declared by resolution of the Town Board
- (d) Required materials are donated
- (e) Necessary labor is provided by volunteers

##### **(5) PRIVATE INTEREST IN PUBLIC CONTRACT PROHIBITED.**

- (a) All Town officers, and employees, shall comply fully with this Code of Ordinances relating to ethics, and Wisconsin Code of Ethics for Local Governmental Office.
- (b) No Town officers, or employees, shall negotiate a public contract, bid a public contract, enter into any contract, or participate in the making of a public contract, in which the Town Officer, or employee, has a private pecuniary interest, direct or indirect, which involve receipts and disbursements by the Town of Willard aggregating more than fifteen thousand dollars (\$15,000) in any year.

- (6) BONDS.** Bonds, including payments, performance bonds, and procedures required by Wisconsin Statutes, shall be required for public construction in the Town of Willard, to the extent applicable to the particular construction.

## 5.09 BONDING

- (1) GENERAL AUTHORITY.** The Town Board is authorized pursuant to Wisconsin Statutes, and this ordinance, to issue bonds, in the manner, and for the purposes, as provided by law.
- (2) AMOUNT OF BOND AND GENERAL OBLIGATIONS.** The Town Board is authorized to bond, to the amount of five percent (5%) of the value of the taxable property in the Town, as equalized for State purposes, with the percentage amount not to exceed five percent (5%) of the value of the taxable property located in the Town as equalized for such purposes. The maximum amount of bonds noted herein, and other obligations, do not apply to revenue bonds issued by the Town.
- (3) PROCEDURE.**
  - (a) The Town Board must receive authorization from the Town meeting to issue general obligation bonds for the Town.
  - (b) The Town Board, if the Town of Willard seeks to issue a bond, must adopt a resolution prior to issuance of the bond, except as noted below. This initial resolution adopted by the Town Board must state the purpose and maximum amount of the borrowing. The electors, as an alternative to the Town Board adoption of the initial resolution, may at the annual meeting, or at a special meeting, adopt the initial resolution. After the adoption of the initial resolution by the Town Board, or by the electors of the Town of Willard, the Town Clerk shall initially record the resolution, and call a special referendum election, for the purpose of submitting the resolution to the electors of the Town for their approval. The Town shall follow the referendum procedure established in Wisconsin Statutes. Referendums are not required for:
    1. Refunding obligations.
    2. Acquiring, developing, remodeling, constructing and equipping lands, buildings, and facilities for regional properties, acting alone, or jointly.
- (4) TERM OF BOND.** All Town of Willard bonds by this ordinance shall be made payable not later than twenty (20) years after the original date. The Town Board may require that the bonds be made payable prior to the twenty (20) years.
- (5) DEBT SERVICE FUND.** The Town Board shall establish a Debt Service Fund to service the municipal obligations under the bond.
- (6) TEMPORARY BORROWING.** The Town Board may issue municipal obligations in anticipation of receiving Federal aids, State aids, taxes levied, or other deferred payments.
  - (a) The municipal obligations issued under this section shall not exceed, by this ordinance, forty percent (40%), but never more than sixty percent (60%), of the municipality's total, actual, and anticipated, receipts in the borrowing fiscal year.
  - (b) The municipal obligations issued shall be repaid no later than twelve (12) months, but never more than eighteen (18) months, after the first day of the fiscal year. This amount does not constitute indebtedness for purpose of determining the municipal constitution debt limitation.
  - (c) The Town Board may issue promissory notes as evidence of indebtedness for any public purpose. Each note plus interest shall be paid within ten (10) years, and never to exceed ten (10) years, except for promissory notes issued for treatment plants shall be repaid within twenty (20) years after completion of the treatment work project.
- (7) PROTEST ACTION.** The Town Board may not issue any bonds, except refunding bonds, if within thirty (30) days after the adoption of the initial resolution a petition is filed with the Town Clerk contesting the issuance of bonds which is signed by a majority of the electors in the Town of Willard, and which requests that the contested bond issue not be made.
- (8) DIVERSION OF FUNDS.** Every Town officer and employee, the surety on these bonds of these officers and employees, and any other person participating directly, or indirectly, in any impairment of the borrowed money, fund of the Town of Willard, or a debt service fund of the Town, shall be liable to the Town to restore such fund in total. The Town Board, upon knowledge of such diversion, shall immediately inform the Town Attorney of the diversion, and request the appropriate legal advice regarding the diversion.

## 5.10 PROPERTY TAX COLLECTION.

- (1) MEMBERSHIP OF BOARD OF REVIEW.** The Town Board and the Town Clerk shall comprise the Town of Willard Board of Review. The Town Clerk shall be the clerk of the Board of Review. No assessor for the Town may serve on the Board of Review.
- (2) COMPENSATION FOR BOARD OF REVIEW.** The members of the Board of Review shall receive salary compensation as established by the Town Board. Members who are full-time employees or full-time officers of the Town shall not receive compensation. The compensation shall be as set forth in Appendix I from time to time.
- (3) TIME AND PLACE.** The members of the Board of Review shall meet annually at the Town Hall of the Town of Willard. The time of the meeting shall be set by the Town Board, and as required by Wisconsin Statutes.
- (4) PROCEDURE.** The Board of Review shall proceed in compliance with Chapter 70 Wisconsin Statutes. The Board of Review process shall be as follows:
  - (a) The Board of Review, of the Town of Willard, will meet annually at any time during the thirty (30) day period beginning on the second (2nd) Monday of May. The meeting shall be at the Town Hall unless otherwise designated by the Town Board. A majority of the members will be a quorum.
  - (b) All meetings of the Board of Review are to be open to all citizens at all times. No formal action of any kind shall be introduced, deliberated upon, or adopted, in any closed session or closed meeting of the Board of Review.
  - (c) Whenever the Assessor, in the performance of the Assessor's duties, requests or obtains income and expense information pursuant to Wisconsin Statutes, then such income and expense information that is provided to the Assessor shall be held by the Assessor on a confidential basis, except, however, that the information may be revealed to, and used by, persons:
    1. in the discharging of duties imposed by law

2. in the discharge of duties imposed by office including, but not limited to, use by the Assessor in performance of official duties of the Assessor's office, and use by the Board of Review in performance of its official duties

3. or pursuant to order of a court

Income and expense information provided to the Assessor, unless a court determines that it is inaccurate, is not subject to the right of inspection, and copying.

- (d) The Town Board hereby provides for the appointment of alternates to serve on the Town Board of Review in the event a standing Board member of the Board of Review is removed, or unable to serve, for any reason. The Town Board shall have the duty to appoint alternates.
- (e) Electors of the Town of Willard may be named as alternates in the order indicated to serve as alternate Board of Review members with such selection to be by Town Board Resolution. See Appendix V. The Town Board may name as many alternates as they deem necessary to meet the statutory requirement that no less than three Board of Review members are needed to make a final determination of an objection to the property assessment. The alternate members of the Board of Review shall be appointed on or before May 1st of each year, by simple resolution adopted by the Town Board of the Town of Willard. The resolution for any individual year shall be placed in the Code of Ordinance as Appendix U.
- (f) The hours of the first meeting of the Board of Review of the Town shall be a minimum of two (2) hours. The meeting shall be between 9:00 a.m. and 12:00 a.m. (midnight). The meeting hours will be 6:00 p.m. to 8:00 p.m. unless otherwise set by Town Board action.
- (g) Any change in the time of the first meeting will not be effective until posted in at least one public place likely to give notice to persons affected, and placed electronically on an Internet site maintained by the municipality.
- (h) The Board of Review may adjourn from time-to-time until business is complete. If the meeting is adjourned for more than one (1) day, a written notice shall be posted on the outer door of the place of the meeting stating what time the meeting will be adjourned to.
- (i) The Town Clerk shall keep a record in the minute book of the proceedings.
- (j) The Board of Review of the Town of Willard shall carefully examine the roll or rolls, and correct all apparent errors in description and computation. The Board of Review of the Town shall not raise or lower the assessment except after the hearing.
- (k) The Board of Review shall receive objections, shall provide a hearing, and shall correct the assessments pursuant to Wisconsin Statutes.
- (l) The Clerk shall make the changes to the assessment roll ordered by the Board of Review.

**(5) MULTIPLE PAYMENTS OF PROPERTY TAXES.** Pursuant to Chapter 74, Wisconsin Statutes, commencing in 2004 for the tax year 2003 and thereafter, the Town Board establishes the following dates for payment of taxes, special assessments, and special charges.

- (a) In full on or before January 31 or in two (2) equal installments unless the total real property tax is less than one hundred dollars (\$100.00). If less than one hundred dollars (\$100.00), the taxes are due by January 31.
- (b) If paid in two (2) installments, the first installment is due on or before January 31, and the second payment is due on, or before, July 31.
- (c) All special assessments, special charges, and taxes are due on or before January 31.
- (d) The first payment is to be paid to the Town Treasurer of the Town of Willard and the second payment is to be paid to the County Treasurer.
- (e) The Town Treasurer of the Town of Willard is authorized to return any excess paid general property taxes, special assessments, special charges, and special taxes paid in advance, which exceed the total shown on the tax roll. Such excess amounts may be repaid prior to December 31 of the calendar year. Such excess amounts may be returned within 15 days after the amount is paid to the taxation district.

#### **5.11 SPECIAL ASSESSMENT PROCEDURE.**

- (1) SCOPE OF SPECIAL ASSESSMENT.** The Town Board of the Town of Willard may levy and collect special assessments and charges, pursuant to Wisconsin Statutes, to pay for all or part of the cost of any public work or improvement. Special assessments in the Town may serve as a method of payment for public improvements or as a method to pay the bonds when the bond is only issued to pay the costs for public improvements.
- (2) SPECIAL ASSESSMENT PROJECTS.** The Town Board may levy and collect special assessments upon property in a limited and determinable area for special benefits conferred by a Town project on the property and may provide for payments of all or part of the cost of the Town project out of the proceeds of such special assessments. The following projects are subject to special assessment:
  - (a) Sanitary Sewers
  - (b) Water Mains
  - (c) Storm Sewers, Curb, and Gutters
  - (d) Other public improvements, including road work, when approved by the Town Board

**(3) PROCEDURE.** The Town of Willard shall follow the following special assessment procedure established in Section 66.0703 Wisconsin Statutes and this ordinance; namely:

- (a) The Town Board shall adopt a preliminary resolution declaring its intention to exercise special assessment powers for a stated Town purpose. The resolution shall describe the contemplated purpose, the limits of the project assessment district, and the number of installments in which special assessments will be paid or that the number of installments will be determined by the Town Board at a hearing. The resolution will also direct the proper municipal officer, or employee, to make a report to the Town Board. Finally, the resolution may limit the proportion of the cost to be assessed.
- (b) The Town Board shall receive a written report. This report shall be completed, and filed with the Town Clerk, sixty (60) days after adoption of the preliminary resolution by the Town Board unless waived to a later date by the Town Board. The Town Clerk shall provide the report for public inspection. If the State of Wisconsin may be subject to special assessment, then the Town Clerk shall file the report with the appropriate state agency, or with the State Building Commission, if the assessment is established at fifty thousand dollars (\$50,000.00) or more.
- (c) The Town Clerk shall provide the proper notice for a public hearing. This notice shall contain the nature of the project, the general boundary lines, the time and place the report may be inspected, and the time and place for the hearing.

**(4) SPECIAL CHARGES FOR SERVICES.** Special charges for current services rendered may be imposed by the Town Board by allocating all or part of the cost to the property served including, without limitation because of enumeration.

- (a) Snow and ice removal
- (b) Weed elimination
- (c) Street sprinkling
- (d) Oiling and tarring
- (e) Repair of sidewalks or curb and gutter
- (f) Garbage and refuse disposal
- (g) Recycling
- (h) Storm water management, including construction of storm water management facilities
- (i) Tree care
- (j) Removal and disposition of dead animals
- (k) Soil conservation work
- (l) Snow removal
- (m) Repair or replacement of existing Emergency Site Identification signs

## **5.12 INVESTMENT PROCEDURE, AND PUBLIC DEPOSITORY**

**(1) LONG TERM INVESTMENT DEPOSITORY.** The Town Board may order the Town Treasurer to invest long term funds, and temporary funds, not needed by the Town of Willard, and to order specific dollar investments in specific financial institutions, and in specific types of investments. These funds, however, must be invested in one of the approved financial institutions, and approved investments, as noted in Chapter 66, Wisconsin Statutes.

**(a) TEMPORARY AND LONG-TERM FUND DEPOSITORY.**

1. The Town Board shall name the public depository, or public depositories, for any temporary fund investments and long-term fund investments. The approved public depository is Ladysmith Federal Savings and Loan.
2. The Town Treasurer shall deposit funds promptly on a weekly basis, or when the Treasurer receives over one hundred dollars (\$100.00) at any one time, whichever is earlier.

## **5.13 APPROPRIATIONS**

**(1) NON-APPROPRIATION ITEMS.** The Town Board may appropriate Town of Willard funds as established by law. The Town of Willard specifically cannot appropriate funds for the following:

- (a) No appropriation of any kind shall be made by the Town, or any municipal liability created, or tax levied, as a consideration or inducement to the State of Wisconsin to locate any public education, charitable, reformatory, or penal institution.
- (b) No appropriation of any kind shall be made to authorize funds or pay to a physician, surgeon, hospital, clinic, or other medical facility, for the performance of an abortion, except those which are permitted, performed under, and in accordance with Chapter 20, Wisconsin Statutes.
- (c) No appropriation shall be made for any item where a Town Meeting authorization is specifically required, and the Town Meeting has not specifically authorized the appropriation.

**(2) ITEMS TO REVIEW IN APPROPRIATIONS.** The Town Board, prior to approving any appropriations, and assuming the Town Board has the proper appropriation authority, shall review, at minimum, the following:

- (a) The current availability of funds under the approved Town budget
- (b) The proper Town authority approved the purchase of the item or service
- (c) The item(s) to be received by the Town are of the same type, amount, and designation, as the item originally approved by the Town authority
- (d) Item(s) to be received by the Town are in satisfactory quality, and quantity
- (e) Item(s) have been, and will continue to be, received in a timely manner by the Town
- (f) Past concerns, legal issues, or financial problems, with the vendor or the service provider
- (g) The Town has complied with the proper bidding law, and ordinances, regarding the item(s)

- (h) The proper Town authority that approved the item or service, and the Town Board has no direct, or indirect, conflict of interest regarding the item or service
- (i) The Town has not been charged any sales tax
- (j) The Town has not already paid previously for the item or service
- (k) The vendor or service provider has the financial, the commercial, and the legal ability, to fully comply with any contract
- (l) No real or alleged, conflict of interest, or ethical concerns, have been raised regarding the appropriation

**5.14 EXPENDITURES FOR HIGHWAYS**

The Town Board may not make highway expenditures in excess of five-thousand dollars (\$5,000.00) times the number of miles of Town Road, unless authorized by a Town Meeting, or applicable referendum. Reference Chapter 86, Wisconsin Statutes, for requirements to file a certified plat showing highways under the Town’s jurisdiction by December 15th of every year.

**5.15 FIRE COST REIMBURSEMENT**

- (1) The Town Board of the Town of Willard may develop and maintain the proper funding for fire protection. The Town Board may charge property owners a fee, for the cost of fire protection provided to their property, according to a written schedule established by the Town Board. This will include fire protection provided by a fire department created by municipal intergovernmental cooperation agreement.
- (2) The Town Board establishes the schedule for the cost of fire protection, as set forth at Appendix B, in which the schedule may be changed by Resolution from time to time. Copies of future Resolutions shall be included in Appendix B.

**5.16 FINANCIAL AUDIT**

- (1) **AUDIT AND REPORT AUTHORITY.** The Town Board has the power under Wisconsin Statutes, to require a financial audit of any Town officer, department, board, commission, function, or activity financed in whole or in part from Town funds. The Town Board may require submission of periodic financial reports by any such officer, department, board, commission, function, or activity.
- (2) **SCOPE OF AUDIT.** Accounts of the Town will be audited as directed by the Town Board.
- (3) **AUDIT REGULARITY.**
  - (a) The Town Board shall receive interim financial statements from the Town Treasurer. These statements shall be prepared on a monthly basis. The Town Clerk shall cooperate and aid the Town Treasurer in the preparation of these financial statements. These statements shall be received by the Town Board (insert dates) at each regular meeting.
  - (b) The Town Board may arrange for financial audits of the Town to be completed by a certified public accountant or by the Department of Revenue if the Department of Revenue provides this service. The Town Treasurer and the Town Clerk will cooperate with these audits.

**5.17 WAIVER OF BOND REQUIRED FOR TAX COLLECTION**

The Town Board has the power pursuant to Chapter Wisconsin Statutes, to assume liability for payment of taxes to the County Treasurer. By this ordinance, the Town of Willard obligates itself to pay, in case the treasurer shall fail so to do, all taxes of any kind required by law to be paid by such treasurer.

**5.18 RESTRICTION ON POWER OF TOWN TO SELL PROPERTY TO EMPLOYEES AND TOWN OFFICIALS**

The Town Board may not sell to employees, including Town officers, any article, material, product of merchandise of whatever nature, unless exempted from the prohibition of Wisconsin Statutes.

**Ordinance Chapter 5  
Adopted this 9th day of May, 2022**

|               |     |              |     |               |
|---------------|-----|--------------|-----|---------------|
| Robert Nelson | Yea | <u>  X  </u> | Nay | <u>      </u> |
| Mark Taft     | Yea | <u>  X  </u> | Nay | <u>      </u> |
| Linda Bentley | Yea | <u>  X  </u> | Nay | <u>      </u> |

Attest: Mary Jane Nelson (Town Clerk)